has been made under capital expenditure. Funds have been provided for the continuance of the Survey School at Kottayam as also for the arrangements for the demarcation and survey of encroachments within the Cardamom Hills Reserve.

11. *Income Tax.* As announced to the House this time last year, the services of a retired officer of the British Indian Income Tax Department were secured by the Government for advising them on matters connected with the reorganisation and improvement of the Income Tax Department. On the advice of this Officer, who has now returned after finishing his work, it has been decided to form a separate and self-contained Income Tax Department divesting the Division Peishkars, Assistant Peishkars and Tahsildars of income tax work, the Land Revenue Commissioner however, continuing to be the head of the Income Tax Department. This Department consists of a Deputy Commissioner of Income Tax, with three full-time Collectors of Income Tax. Provision has been made in the budget for the reorganised Income Tax Department.

12. *Excise.* The House was informed last year that the Government were then contemplating the reorganisation of the Excise Department with a view to prevent the smuggling of tobacco in the frontier. This scheme was brought into effect from 1st Vrischigom 1113 and its effects will be perceived in the course of the coming year. But it is hoped that when the scheme has worked for some time more, the results would fulfil Government's expectations. Provision has accordingly been made for the working of the scheme next year also.

13. *Forests.* Over and above the usual provision for the normal activities of the Forest Department, a special provision of Rs 1·5 lakhs has been made in the next year's budget of the Department for investigating and giving effect to certain proposals for improving the revenue from our forest resources. For this purpose, the services of Mr. Kamesam, the Timber Expert of the Government of India have been secured on loan for a period of 3 years. He is considering proposals for utilising to the best advantage the various specimens of timber in our forests. He hopes that by subjecting the timber in our forests to a process of Ascu treatment, it would be possible to use such timber instead of steel and cement in the construction of bridges. This, if found successful, will result in substantial saving in the P. W. D. expenditure. Important experimental

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